

(E) 6 to 25 weight % of water,

wherein the weight % values relate to the total weight of the lotion composition.

--14. (new) Tissue paper according to claim 13, wherein the oil component (A) comprises at least one oil (A') having a viscosity lower than 30 mPa•s measured with a Höppler falling sphere viscosimeter at 20°C (method DGF C-IV 7).

--15. (new) Tissue paper according to claim 13, wherein the oil component (A) comprises at least one liquid oil (A') selected from symmetric or asymmetric dialk(en)ylethers having from 12 to 24 C atoms and a linear or branched dialk(en)ylcarbonate derived from C 6 to 22 fatty alcohols.

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--16. (new) Tissue paper according to claim 13, wherein the oil component (A) comprises at least one oil (A'') having a viscosity greater than 30 mPa•s and not more than 100 mPa•s measured with a Höppler falling sphere viscosimeter at 20°C (method DGF C-IV 7).

--17. (new) Tissue paper according to claim 13, wherein the oil component (A) comprises at least one liquid oil (A'') selected from glycerides, glyceride-based natural oils and hydrocarbon based oils.

--18. (new) Tissue paper according to claim 13, wherein the oil component (A) comprises a mixture of at least one

liquid oil (A') selected from symmetric or asymmetric dialk(en)ylethers having from 12 to 24 C atoms and linear or branched dialk(en)ylcarbonates derived from C 6 to 22 fatty alcohols and at least one liquid oil (A'') selected from glycerides, natural oils and hydrocarbon based oils.

--19. (new) Tissue paper according to claim 13, wherein the non-ionic emulsifier (B) comprises a liquid polyol polyester wherein a polyhydric alcohol having at least two hydroxy groups is esterified with at least one acid having from 6 to 30 carbon atoms.

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--20. (new) Tissue paper according to claim 19, wherein said polyol polyester is polyglyceride poly(12-hydroxystearate).

--21. (new) Tissue paper according to claim 13, wherein the lotion composition further comprises a liquid ester of a sugar alcohol or anhydride thereof as coemulsifier.

--22. (new) Tissue paper according to claim 13, wherein the composition contains more than 0.5, but less than 5 weight % wax.

--23. (new) Tissue paper according to claim 13, wherein the humectant is glycerol.